

**EXHIBIT "C"**

6487 Regency Sq Blvd.  
Jacksonville, FL 32225ROKA Apparel  
Products LLC**Fax**

To: Morris Kaplan  
From: Karon Stone  
Page: 3  
Phone:   
Date: July 25, 2005  
Fax:   
cc:  
 Urgent  For Review  Please Comment  Please Reply  Please Recycle

• Communicate Mr. Kaplan.

I am sending a reconciliation of ROKA's AP to Warshow's AR.

Please note that I have a statement of account from Warshow clearly showing the \$32,000 wire being applied to the oldest invoices. You stated that it was applied to the three invoices which you added to the statement, but the wire was made on 6/1/05 and the invoices are dated much later. In any case, these invoices have been paid either by MAST or ROKA wire in September. All invoices dated after 6/30/05 were prepaid by ROKA or paid by MAST.

Thank you. Please contact me at [kstone@rok apparel.com](mailto:kstone@rok apparel.com) if you need further information.

Karon Stone

87/15/2005 B3:51 15047258--9

MSKA

## Reconciliation of Rokar AP to Wardslow AP

Balance per Rokar	\$	232,581.03
Chargedback	\$	4,912.00
Overpayment	\$	(80.45)
Overpayment	\$	(107,883)
Invoice 30819	\$	8,127.00
Invoice 31023	\$	4,886.57
Invoice 31024	\$	13,934.77
Balance (inv. Difference)	\$	1,637.77
Balance per Wardslow	\$	264,782.77

## EXPLANATIONS

We are reclassifying this overpayment  
 I do not have information  
 I do not have information  
 This invoice was paid by MAST  
 This invoice was paid by Rokar's 02605 wire of \$32,000  
 This invoice was paid by Rokar's 02805 wire of \$32,000  
 This invoice was paid by Rokar's 02805 wire of \$32,000  
 This is the difference in the credit given for the shipment to Industrak

## ROKAR DETAIL AP

11/19/2004	28532	\$	6,115.83
11/19/2004	28533	\$	32,580.25
11/19/2004	28534	\$	11,082.50
11/19/2004	28535	\$	10,481.00
11/19/2004	28536	\$	10,424.49
11/19/2004		\$	69,552.78
8/10/2005 WIRE		\$	(35,000.00)
<b>Balance</b>		\$	<b>36,552.78</b>
11/24/2004	28597	\$	15,175.88
11/24/2004	28598	\$	3,788.75
1/14/2005	29054	\$	7,096.05
1/14/2005	29056	\$	7,158.74
1/25/2005	29141	\$	271.85
1/27/2005	29170	\$	40.36
3/11/2005	29564	\$	9,072.86
3/28/2005	29700	\$	4,947.80
3/29/2005	29707	\$	23,154.75
4/29/2005	30048	\$	10,737.00
5/5/2005	30103	\$	11,581.50
5/5/2005	30104	\$	7,161.00
5/6/2005	30105	\$	10,735.50
5/6/2005	30106	\$	4,312.00
5/8/2005	30107	\$	8,043.00
5/13/2005	30181	\$	5,204.00
5/13/2005	30182	\$	10,433.50
5/13/2005	30183	\$	10,333.75
5/13/2005	30184	\$	3,458.00
5/13/2005	30185	\$	10,810.00
5/17/2005	30190	\$	59.27
5/18/2005	30225	\$	160.10
5/20/2005	30239	\$	163.33
5/20/2005	30240	\$	176.19
5/20/2005	30251	\$	3,490.50
5/20/2005	30252	\$	4,398.00
5/20/2005	30253	\$	1,207.50
5/20/2005	30254	\$	1,568.00
5/20/2005	30256	\$	6,442.10
5/20/2005	30258	\$	7,705.25
5/20/2005	30257	\$	5,440.00